

EDINBURGH WOMEN'S AID LIMITED
(a company limited by guarantee)

Report and Financial Statements

Year ended 31 March 2020

Charity No: SC028301
Company No: SC237521

EDINBURGH WOMEN'S AID LIMITED

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EDINBURGH WOMEN'S AID LIMITED

REPORT OF THE TRUSTEES

YEAR ENDED 31 MARCH 2020

The trustees are pleased to present their annual trustees' report together with the financial statements of the charity for the year ending 31 March 2020, which are also prepared to meet the requirements for a directors' report and accounts for Companies Act purposes.

The financial statements comply with the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended), the Companies Act 2006, the Memorandum and Articles of Association, and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

Chairperson's Report 2019/20

As of the date of writing this report, we are awaiting confirmation that due to COVID19 our contracts with City of Edinburgh Council (CEC) will be extended to March 2022. During 19/20 the contracts were extended to March 2021 and a re-tendering prior information notice was published by CEC in May 2020. Also, our grants from the Scottish Government (SG) Equally Safe fund were extended due to COVID19 to September 2021. During 201/20 we were re-awarded a grant by the SG Justice Department to support our court advocacy service for women through to March 2021. These significant funds enable us to continue to provide critical support to women and their children who are affected by domestic abuse, and provide much needed security to the organisation and our clients during a time of great uncertainty. We are very grateful to the SG and CEC for taking into account the impact of COVID19 on Edinburgh Women's Aid and ensuring service security, which enabling us to continue to provide safe emergency accommodation and emotional and practical support to women and children from our base in Stockbridge and across the four Edinburgh localities.

Well done and thanks to the Board and staff who have worked tirelessly, particularly during the very trying circumstances at the very end of this financial year and continuing into the 2020/21 financial year as a result of the pandemic. The flexibility, commitment and resilience shown by our staff team, and the additional support provided by the Board to the organisation, has been exceptional. It has been an honour as Chair to work with the committed women of Edinburgh Women's Aid and to be part of the ongoing struggle to eliminate violence against women and children.

Objectives and activities

Purpose

The purpose of the company is wholly charitable. In particular, the purpose is to relieve the needs of women and accompanying children who have experienced or are experiencing domestic abuse, either mental, physical or sexual, in their home or within a relationship with a partner of either sex.

Aims and activities

The principal aim of Edinburgh Women's Aid is to provide information, support, crisis counselling and, where appropriate, temporary accommodation, to women and any accompanying children and young people who have experienced or are at risk of domestic abuse. Edinburgh Women's Aid also aims to raise awareness of issues in relation to domestic abuse and to work with other organisations to develop strategies to address these issues.

These aims are achieved by the activities noted in the Achievement and Performance section.

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YEAR ENDED 31 MARCH 2020

Objectives and activities (continued)

We measure success in meeting our aims through:

- Measuring the number of women and children who use our range of services
- Achieving a high occupancy percentage for our refuges
- Measuring the number of women and children who indicate that things have improved for them on their support plan
- Receiving scores of 'good' or above in our Care Inspectorate inspections
- Receiving positive feedback on our reports from our funders
- Positive feedback from women and children regarding their interaction with our services.

Achievements and performance

In order to achieve the above aims, in 2019/20, prior to the COVID19 restrictions Edinburgh Women's Aid offered a range of services, which included:-

- Telephone helpline. The phone line is open from: 10am to 3pm on Monday, Tuesday, Wednesday and Friday; 10am – 7pm on Thursday and 10am to 1pm on Saturday. An answerphone picks up calls received outside of these hours and gives the number of the National Domestic Abuse and Forced Marriage Helpline, which operates 24-hrs.
- One to One drop in facility for information, support or crisis counselling (no appointment necessary). This service operates during the following hours: Monday 1 – 3pm; Tuesday, Wednesday and Friday 10am – 3pm; Thursday 2 – 7pm; and Saturday 10am – 1pm. The one-to-one sessions provide information and support and are also the access point to all of our other women's services, including refuge. **701 women contacted our Women's Support Services in 2019/20, either by phone or by coming into the drop in service.**
- As our main office is in the centre of Edinburgh we also offer an outreach service of one-to-one support in local communities. This year we have aligned our outreach service with the four localities in Edinburgh and have embarked on an exciting partnership with the Family and Household Support Service in CEC. This has involved co-locating our staff to CEC localities' offices, which results in a more seamless service for women affected by domestic abuse who are accessing CEC services. This service also supports women who have lived in refuge or other temporary accommodation following domestic abuse and who are moving into stable accommodation. The outreach element of our service is partly funded by the SG until September 2021 and the element that supports women moving into settled accommodation is funded by CEC until March 2021. **87 women engaged on an ongoing basis with the outreach service in 2019/20.**
- Refuge accommodation. Where appropriate, Edinburgh Women's Aid offers safe, temporary accommodation to women and any accompanying children and young people who are homeless due to domestic abuse. There are two types of accommodation available, shared and individual flats. In shared accommodation, up to four women/families share a house. Families have their own bedrooms, whilst the kitchen and other facilities are shared. Staff visit regularly (at least once per week) and accompany women to appointments e.g. housing, lawyer etc. This can work very well in that women can access both staff support and peer support. We have 21 shared spaces, including one accessible space and two bedsit spaces,

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Achievements and performance (continued)

which are reserved for women with no accompanying children. **46 women stayed in shared refuge in 2019/20.**

- In addition to shared refuge, we have a property with eight individual flats together with an office and communal area. These flats are for women who may have additional needs such as physical/mental health, dependency and/or parenting issues, and have 24 hour staff support. This service offers more intense support and works closely with external agencies to maximise long term goals. **20 women stayed in 24-hr refuge in 2019/20.**
- Edinburgh Women's Aid has always recognised the impact of domestic abuse on children and young people and provides support for them both in refuge and when moving on into permanent accommodation, to help them deal with recovery from abuse and with the difficult changes within their family environment. **12 children stayed in refuge in 2019/20 and received support while there and after moving on if they wished.**
- We also recognise that children and young people affected by domestic abuse may be in situations where their mother has not sought help. As such, through additional funding from the SG, we also provide an outreach service that works with children and young people in schools, to reach those who may not otherwise receive such support. This additional funding is in place until September 2021. **61 children received support through our outreach service in 2019/20.**
- The CEDAR project supports mothers and their children to rebuild their relationship after abuse. Our CEDAR project is funded by City of Edinburgh Council to June 2023, Robertson Trust to June 2021 and RS Macdonald Trust to June 2020. **19 children completed CEDAR programmes in 2019/20.**
- Our Children's Court Advocacy Service works with children and young people who are affected by court interventions in their lives due to domestic abuse. **Our court advocacy worker supported 52 CYP in 2019/20.**
- Our Edinburgh Domestic Abuse Court Service (EDDACS) service provides support to women after a police call-out where the perpetrator has been taken into custody and enters the Edinburgh Domestic Abuse Court process. This is an independent court support service that provides support and information to women at the earliest opportunity, and also carries out a risk assessment and safety plan to identify interventions to reduce or manage risk. **1027 women used the EDDACS service in 2019/20, of whom 559 were new referrals.**
- Our employability programme, in partnership with Shakti Women's Aid, completed its third year of operation, relaunching as 'Works4Women'. **In 2019/20, 65 women engaged with the service. During that time Works4Women supported three women into paid work, eight women into volunteering roles, two women to start up their own businesses and 17 women into education, including eight women who have college places starting in September 2020.**

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YEAR ENDED 31 MARCH 2020

Achievements and performance (continued)

- In 2019/20, to enable us to meet our strategic objective of improving housing outcomes for women and children and young people affected by domestic abuse, we continued to direct a portion of our reserves to the development of a housing policy post within Edinburgh Women's Aid. This piece of work came to an end in December 2019. **Key outcomes from this role were the development and adoption of a CEC domestic abuse housing policy, which was ratified by councillors in May 2020 and has improved responses to domestic abuse.**
- Edinburgh Women's Aid feels strongly that the issues around domestic abuse cannot be addressed unless all agencies take them into consideration. In order to do this, we are active members of many partnership forums. This includes being Vice Chair of the Edinburgh Violence against Women partnership and co-ordinating its reference group, whilst also taking an active role in the Edinburgh-wide domestic abuse service redesign. **We take part in the CEDAR Project Advisory Group, the Domestic Abuse Court Implementation Group, Police Scotland's Domestic Abuse Co-ordination Unit Group, Edinburgh Children's Services Planning Group, Edinburgh Universities' 'Fearless' Co-ordination Group, Edinburgh's Multi-agency Domestic Abuse Training Steering Group and Scottish Women's Aid working groups and forums.**
- In the financial year 2019/20 Edinburgh Women's Aid continued to strengthen its relationships with colleges, universities and third sector agencies. Further education colleges within Edinburgh have been moving towards incorporating Edinburgh Women's Aid bespoke training into their curriculum for HNC and HND students. 194 students attended these sessions. These focused not only on best practice for their future careers, but also raising personal awareness. Edinburgh Women's Aid were also able to facilitate group training, in partnership with the Consent Collective at Edinburgh University. Edinburgh University Student Association staff were in attendance and given expert advice on support and signposting. Specialised training was also delivered to the DWP Partnership, VOCAL Carers, Canongate Youth Project, Enable, Joined Up for Jobs Partnership, and NHS Lothian Nursing and Midwifery Students. The continuing programme of training was also delivered to CEC Localities and wider staff team. **In total 748 people attended training on domestic abuse delivered or co-facilitated by Edinburgh Women's Aid/**
- We are a partner in the multi-agency tasking and co-ordinating (MATAC) meetings, which are co-ordinated by Police Scotland with the aim of holding perpetrators to account. **13 MATAC meetings were held in Edinburgh.**
- We co-ordinate and co-chair the Edinburgh Multi-Agency Risk Assessment Conference (MARAC). In partnership with Edinburgh University School of Social Work, we have been successful in obtaining funding for a fully funded PhD programme assessing outcomes from the MARAC. This will start in September 2020. **13 MARACs were held in Edinburgh in 2019/20: a total of 291 cases were discussed at these meetings and actions taken by agencies to reduce their risk.**
- **Edinburgh Women's Aid continues its involvement in the Domestic Abuse Disclosure Scheme, taking part in 13 decision making forums resulting in more than 100 disclosures.**

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Achievements and performance (continued)

At the end of the 2019/20 financial year, service provision at Edinburgh Women's Aid was severely disrupted due to COVID19. Our drop-in service had to close and our face-to-face work was limited to necessary contact only. We expanded our telephone support services and continued to admit women to refuge. We developed online support systems, including online groupwork and a webchat service.

The Housing Support and Children and Young People Services are registered with the Care Inspectorate and subject to their inspection process. Both services were inspected in 2018/19 and both services gained grade 5 (very good) across all inspected areas of work.

In 2019/20 Edinburgh Women's Aid received eight complaints. Seven of these were from service users and were fully investigated as per our complaints procedure. All complainants fully informed of the outcome and any non-confidential actions taken as a result. One complaint was from someone who had not used our services. We investigated and responded to this complaint after taking advice from the Information Commissioners Office. No appeals against complaint outcomes were received from service users. An appeal to the board was made in regard to the outcome of the complaint by the individual who had not used our service.

Finance Report

For the year ending 31 March 2020, Edinburgh Women's Aid reported total income of £1,491,300 (2019 : £1,376,756), an increase of 8.3 % over the previous year.

The net movement in funds for the year was a surplus of £11,069 (2019: deficit £45,244). General unrestricted reserves stood at £555,153 (2018: £584,518), designated reserves stood at £197,964 (2019: £186,690) and restricted funds stood at £88,640 (2019: £59,480). Total reserves were therefore £841,757 (2019: £830,688) at the year end.

The Trustees and staff have taken all necessary steps to ensure that we are operating at maximum efficiency, with all operational costs under tight scrutiny. Furthermore, Edinburgh Women's Aid has been looking at new ways of income generation. The Board continues to evaluate new proposals for services as well as operational efficiencies.

Funding

Edinburgh Women's Aid is primarily funded by the CEC (Services for Communities) and the SG through its Violence against Women Funding stream and its Children's Services Fund. CEC provided 60% of our total funding in 2019/20, up from 51% in the previous year.

Income from housing increased to £379,000 this year. Housing benefit remains a challenge to forecast because of the unpredictable nature of our services and the unpredictability of women using the service's eligibility.

Reserves Policy

Edinburgh Women's Aid Reserves policy is to ensure sufficient levels of reserves to enable operating activities to be maintained, taking account of potential risks and contingencies that may arise from time to time.

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YEAR ENDED 31 MARCH 2020

Reserves Policy (continued)

The Trustees must also take into account the risk of funding cuts and the immediate impact this could have on the services of the organisation. As such, the Trustees estimate the following contingencies in the event of an unexpected loss of funding from our largest funding contributor:-

- Three months of operating costs (approximately £350,000) to enable the organisation to remain operational while services are reviewed or wound down, or for alternative funding sources to be explored.
- £105,000 to provide for the statutory redundancy pay for impacted employees.
- £15,000 to provide for the cost of moving the Edinburgh Women's Aid offices to a smaller location if necessary, or for the windup of the Cheyne Street premises.
- £30,000 to cover additional three months' salaries for the CEO and finance and administrative staff to enable transitional management to secure alternative financing.

The Board believe the target Operating Reserve (as list above) should be £500,000. At the year-end there are Operating Reserves of £555,000 or approximately 5 months of operating expenses. As general unrestricted fund are slightly higher than the target, the Board are satisfied that the targets are being met.

Designated Funds

Building and Capital Asset Reserve:

The Building and Capital Asset Reserve is intended to provide a ready source of funds for repair of Edinburgh Women's Aid's premises, including furniture, fixtures, automobiles and equipment necessary for the effective operation of the organisation. The target amount of the Building and Capital Asset Reserve is £112,000, accounted for as follows:-

- £30,000, vehicle replacement
- £10,000 for property repairs
- £72,000 for the standard refuge kits, which represents the costs of fully replacing the equipment in the refuges.

Fiona McLean Innovation Fund:

The Fiona McLean Innovation Fund is intended to provide funds to meet special targets of opportunity or need that further the mission of Edinburgh Women's Aid, which may or may not have specific expectation of incremental or long-term increased income. This reserve is also intended as a source of funds for additional staff development/training, research or investment in infrastructure that will build long term capacity. The Edinburgh Women's Aid Board, on the presentation of a formal business case, will determine eligibility for the Fund. The target amount of the Fiona McLean Innovation Fund of £26,635 was met at the year end.

Kathleen Dyson Fund:

The Kathleen Dyson Fund was created in a previous year from a legacy received from Kathleen Dyson's estate, which is intended to be used similarly to the Fiona McLean Innovation Fund in order to meet special targets of opportunity or need that further the mission of Edinburgh Women's Aid.

Risk Management

Edinburgh Women's Aid has a risk register that is monitored by the board of directors.

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YEAR ENDED 31 MARCH 2020

Risk Management (continued)

The principle risks and uncertainties facing the charity are:

- Loss of major contracts
- The impact of standstill funding from our two major funders.

We are mitigating these risks by:

- Fully engaging in the review of domestic abuse services and focussing on maintaining and promoting its excellent reputation as a specialist provider of services.
- Expanding its funding base through grant applications and developing partnerships.
- Developing alternative business models to mitigate against reduced or standstill income.

Edinburgh Women's Aid updates its risk register quarterly and has updated the register to take into account the risks to the organisation presented by COVID19. We assess that the main risks to the survival of the organisation have not changed as a result of COVID19. The organisation has a pandemic action plan, which was in use from January 2020 for the remainder of the 2019/20 financial year (and beyond) to enable the organisation to respond quickly and with least disruption to services.

Plans for Future Periods

In the year 2019/20, Edinburgh Women's Aid continued, as with all third sector organisations, to face the challenge of maintaining and developing services in an environment of austerity we expect this situation to continue, if not worsen as a result of the economic impact COVID19.

In 2019/20 we developed a new five year strategy to 2025, and reviewed this in July 2020 in response to the pandemic. We will continue to work hard to secure additional and sustainable funding for our crucial services, and will work with staff and stakeholders to find ways of meeting the challenges of continuing to provide a range of relevant and flexible services in an environment of real terms reduced funding and increasing demand.

We continue to review our service provision in light of COVID19 and have ensured that we have the technology and processes in place to enable us to continue to deliver flexible services to women and children who need them during lockdown, and to move flexibly between service models going forward.

Structure, Governance and Management

Governing Document

Edinburgh Women's Aid Limited is a charitable company limited by guarantee, incorporated on 1 October 2002. The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association. In the event of the company being wound up members are required to contribute an amount not exceeding £1.

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YEAR ENDED 31 MARCH 2020

Recruitment and Appointment of Trustees

The Trustees of the charity, who are also Directors for the purposes of Company Law, under the Company's Articles are known as the Board of Trustees. The Memorandum and Articles of Association set out the requirements regarding the charity's Trustees, as follows:-

- The number of Trustees shall be no less than three.
- The Board shall comprise nominated, elected and co-opted members.

Trustees' Induction and Training

The Trustees are familiar with the practical work of the charity. They have fully considered the induction and training requirements of new Trustees. New Trustees are given copies of the Memorandum, Articles of Association, the latest financial statements and Annual report, and previous meeting documents, including minutes of Trustees meetings.

Members of the board of Trustees

Members of the Board of Trustees, who are Directors for the purpose of company law and Trustees for the purpose of charity law, who served during the year and up to the date of this report, are set out on page 10.

Members of the charitable company guarantee to contribute an amount not exceeding £1 to the assets of the charitable company in the event of winding up. The total number of such guarantees at 31 March 2020 was twelve.

Pay and Remuneration of Key Personnel

Senior and Management staff are remunerated in line with industry norms along with any increments set out at time of recruitment, or awarded as a result of any additional training, qualifications or responsibility. Otherwise, increments are usually limited to annual cost of living increases across all pay scales.

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YEAR ENDED 31 MARCH 2020

Legal and administrative information

Company Number	SC237521	
Charity Number	SC028301	
Board of Directors/Trustees	Naomi Blight	Chairperson to 2 December 2019, Resigned 2 December 2019
	Deborah Benson	Treasurer to 2 December 2019, Resigned 2 December 2019
	Abbie Harley	Vice Chairperson to 2 December 2019, Chairperson from 2 December 2019
	Morag Waller	Vice chair from 2 December 2019
	Ruth Grindley	Treasurer from 2 December 2019
	Emma Plant	
	Jennifer Peachey	Appointed 11 September 2019
	Jenny Davis	Appointed 4 July 2019
	Jessica MacDonald	Appointed 11 July 2019
	Julie Moran	
	Kate Jones	Appointed 1 July 2019
	Maro McNab	Resigned 7 May 2019
	Miriam Khan	Resigned 19 August 2019
	Sharon McIntyre	Appointed 1 July 2019
Company Secretary	Linda Rodgers	
Key Management Personnel	Linda Rodgers	Chief Executive Officer
	Olu Sodipo	Finance and Admin Team Leader
	Karen Griffins	Women's Services Team Leader
	Alison Roxburgh	Children's Services Team Leader
	Valerie Waugh	EDDACS Team Leader
Registered Office and Operational Address	4 Cheyne Street Edinburgh, EH4 1JB	
Senior Statutory Auditor	Kevin Cattanach	
Statutory Auditor	Whitelaw Wells Chartered Accountants & Statutory Auditors 9 Ainslie Place Edinburgh EH3 6AT	
Bankers	Unity Trust Bank plc Nine Brindley Place 4 Oozells Square Birmingham B1 2HB	

EDINBURGH WOMEN'S AID LIMITED

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YEAR ENDED 31 MARCH 2020

RESPONSIBILITIES OF THE TRUSTEES

The Directors are responsible for preparing the Directors' Annual Report and the financial statements in accordance with the applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Directors to prepare financial statements for each financial year that give a true and fair view of the state of the affairs of the charitable company as at the balance sheet date and of its incoming resources and application of resources, including income and expenditure, for the financial year. In preparing those financial statements, the Directors are required to:

- Select suitable accounting policies and then apply them consistently;
- Observe the methods and principles of the Charities SORP;
- Make judgements and estimates that are reasonable and prudent;
- State whether applicable UK Accounting Standards have been followed; subject to any material departures disclosed and explained in the financial statements; and
- Prepare the financial statements on the going concern basis unless it is inappropriate to assume that the charitable company will continue on that basis.

The Directors are responsible for maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the charitable company, and to enable them to ensure that the financial statements comply with the Companies Act 2006, the Charities & Trustees Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). The Directors are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Directors are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

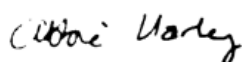
Statement as to disclosure of information to auditors

So far as the Directors are aware, there is no relevant audit information (as defined by Section 418 of the Companies Act 2006) of which the charitable company's auditors are unaware, and each Director has taken all the steps she ought to have taken as a Director in order to make himself aware of any relevant audit information and to establish that the charitable company's auditors are aware of that information.

AUDITORS

A resolution to re-appoint Whitelaw Wells as Accountants and Auditors for the ensuing year will be proposed at the Annual General Meeting.

This report has been prepared in accordance with SORP and in accordance with the special provisions of Part 15 of the Companies Act 2006 applicable to small companies. Approved by and authorised for issue by the board of directors on 24 August 2020 and signed on their behalf by:-



Abbie Harley (Chairperson)

EDINBURGH WOMEN'S AID LIMITED

INDEPENDENT REPORT OF THE AUDITORS TO THE BOARD OF TRUSTEES

YEAR ENDED 31 MARCH 2020

Opinion

We have audited the financial statements of Edinburgh Women's Aid Limited for the year ended 31 March 2020, which comprise the Statement of Financial Activities (incorporating the Income and Expenditure Account), the Balance Sheet, the Statement of Cash Flows and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (United Kingdom Accounting Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2020 and of its income and expenditure for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005 and regulation 8 of the Charities Accounts (Scotland) Regulations 2006 (as amended).

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs UK) and applicable law. Our responsibilities under those standards are further described in the auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- the Trustees (who are also the directors of the company for the purposes of company law) use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the Trustees have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the charitable company's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

Other information

The other information comprises the information in the annual report, other than the financial statements and our auditor's report thereon. The Trustees are responsible for the other information. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

EDINBURGH WOMEN'S AID LIMITED

INDEPENDENT REPORT OF THE AUDITORS TO THE BOARD OF TRUSTEES

YEAR ENDED 31 MARCH 2020

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the directors' report, prepared for the purposes of company law and included within the trustees' annual report, for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the directors' report, included within the trustees' annual report, has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the directors' report, included within the trustees' annual report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006, the Charities and Trustees Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended) requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of directors' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the directors were not entitled to prepare the financial statements in accordance with the small companies' regime and take advantage of the small companies' exemptions in preparing the director's report, included within the trustees' annual report, and from the requirements to prepare a strategic report.

Responsibilities of trustees

As explained more fully in the Statement of Trustees' Responsibilities set out on page 11, the directors (who are also trustees of the charitable company for the purposes of charity law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the directors determine necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

EDINBURGH WOMEN'S AID LIMITED

INDEPENDENT REPORT OF THE AUDITORS TO THE BOARD OF TRUSTEES

YEAR ENDED 31 MARCH 2020

In preparing the financial statements, the directors are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the directors either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditor under section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 and under the Companies Act 2006 and report in accordance with the Acts and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our Report of the Auditors.

Use of our report

This report is made solely to the charity's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006, and the trustees, as a body, in accordance with section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005, regulation 10 of the Charities Accounts (Scotland) Regulations 2006 (as amended). Our audit work has been undertaken so that we might state to the charity's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's members as a body, for our audit work, for this report, or for the opinions we have formed.



.....
Kevin Cattanach
Senior Statutory Auditor
for and on behalf of Whitelaw Wells, Statutory Auditor
Whitelaw Wells is eligible to act as an auditor in terms of Section 1212 of the Companies Act 2006
9 Ainslie Place
Edinburgh EH3 6AT

24 August 2020

EDINBURGH WOMEN'S AID LIMITED

**STATEMENT OF FINANCIAL ACTIVITIES
(INCORPORATING THE INCOME AND EXPENDITURE ACCOUNT)**

for the year ended 31 March 2020

	Note	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Total Funds 2020 £	Total Funds 2019 £
Income and endowments from:						
Donations and legacies	2	41,946	-	7,500	49,446	29,774
Charitable activities						
Grants and housing income	3	379,938	-	1,059,595	1,439,533	1,345,294
Investment income		2,321	-	-	2,321	1,688
Total income		424,205	-	1,067,095	1,491,300	1,376,756
Expenditure on:						
Raising Funds	4	23,745	-	-	23,745	4,308
Charitable activities						
Women's services	5	369,698	-	807,019	1,176,717	1,001,332
Children's services	6	28,134	-	251,635	279,769	416,360
Total expenditure		421,577	-	1,058,654	1,480,231	1,422,000
Net Income / (expenditure)		2,628	-	8,441	11,069	(45,244)
Gross transfers between funds 16, 17		(31,993)	11,274	20,719	-	-
Net movement in funds		(29,365)	11,274	29,160	11,069	(45,244)
Total funds brought forward		584,518	186,690	59,480	830,688	875,932
Total funds at 31 March 2020		555,153	197,964	88,640	841,757	830,688

The charity has no recognised gains or losses other than the surplus or deficit for the above financial years.

All of the activities of the charity are classed as continuing

The notes on pages 18 to 32 form part of these financial statements

EDINBURGH WOMEN'S AID LIMITED

BALANCE SHEET

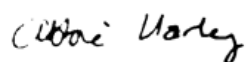
as at 31 March 2020

	Note	£	2020 £	2019 £
Fixed assets				
Tangible fixed assets	12		77,915	67,476
Current assets				
Debtors	13	65,588		62,206
Cash at bank and in hand		761,269		772,024
		<hr/>		<hr/>
		826,857		834,230
Creditors: amounts falling due within one year	14	(63,015)		(71,018)
		<hr/>		<hr/>
Net Current Assets			763,842	763,212
			<hr/>	<hr/>
Net Assets			841,757	830,688
			<hr/> <hr/>	<hr/> <hr/>
Unrestricted Funds	16			
General Funds		555,153		584,518
Designated Funds		197,964		186,690
		<hr/>		<hr/>
Restricted Funds	17		753,117	771,208
			88,640	59,480
			<hr/>	<hr/>
			841,757	830,688
			<hr/> <hr/>	<hr/> <hr/>

These financial statements have been prepared in accordance with the special provisions relating to small companies within Part 15 of the Companies Act 2006 and with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

The notes on pages 18 to 31 form part of these financial statements.

These financial statements were approved by the Board of Directors on 24 August 2020 and signed on their behalf by:-



Abbie Harley (Chairperson)

Company Registration No: SC237521

EDINBURGH WOMEN'S AID LIMITED

CASH FLOW STATEMENT

For the year ended 31 March 2020

	2020	2019
	£	£
Cash flows from operating activities		
Net cash provided/(used) by operating activities (below)	198	(22,020)
Cash flows provided by from investing activities		
Interest received	2,321	1,688
Purchase of property, plant and equipment	(13,274)	(4,637)
Net cash (used) by investing activities	<u>(10,953)</u>	<u>(2,949)</u>
Change in cash and cash equivalents in the year	(10,755)	(24,969)
Cash and cash equivalents brought forward	<u>772,024</u>	<u>796,993</u>
Cash and cash equivalents carried forward	<u><u>761,269</u></u>	<u><u>772,024</u></u>
 RECONCILIATION OF NET MOVEMENT IN FUNDS TO NET CASH FLOW FROM OPERATING ACTIVITIES		
Net movement in funds for the year	11,069	(45,244)
Interest received	(2,321)	(1,688)
(Increase)/decrease in debtors	(3,382)	17,318
(Decrease)/increase in creditors	(8,003)	1,236
Add back depreciation	2,835	6,358
Net cash provided by/(used in) operating activities	<u><u>198</u></u>	<u><u>(22,020)</u></u>
 CASH AND CASH EQUIVILENTS		
Instant access bank deposits	<u><u>761,269</u></u>	<u><u>772,024</u></u>

The notes on pages 18 to 31 form part of these financial statements.

EDINBURGH WOMEN'S AID LIMITED

NOTES TO THE FINANCIAL STATEMENTS

for the year ended 31 March 2020

1. Accounting Policies

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

Basis of accounting

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019) – Charities SORP (FRS 102), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

The charity constitutes a public benefit entity under FRS102. Assets and liabilities are initially recorded at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

The Trustees consider there are no material uncertainties about the charitable company's ability to continue as a going concern. The Trustees going concern assessment includes the expected impact of COVID-19 on the charity for a period of at least 12 months from the date of signing of these financial statements. Accordingly the financial statements have been prepared on a going concern basis.

Grants

Capital and revenue grants are recognised in full in the Statement of Financial Activities in the year in which they are receivable. Deferred income represents amounts received for future periods and is released to income in the period for which it has been received.

Donations

Income is received by way of donations, gifts and legacies and is included in full in the Statement of Financial Activities when receivable. The value of services provided by volunteers has not been included.

Expenditure

All expenditure is included on an accruals basis and is recognised when there is a legal or constructive obligation to pay for expenditure. The charity is not registered for VAT and accordingly expenditure is shown gross of irrecoverable VAT.

Wherever possible, expenditure is allocated directly to cost of activities in furtherance of charitable objectives or cost of generating funds.

Allocation of support costs

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include governance costs which support the Trusts activities. These costs have been allocated to expenditure on charitable activities. The bases on which support costs have been allocated are set out in note 7.

EDINBURGH WOMEN'S AID LIMITED

NOTES TO THE FINANCIAL STATEMENTS

for the year ended 31 March 2020

1. Accounting Policies (cont)

Depreciation

Assets are initially recorded at cost. Depreciation is charged to write off the cost of each asset, less its residual value, over the useful economic life of the asset as follows:-

Fixtures and fittings	20% straight line
Office equipment	33% straight line
Motor vehicles	25% straight line
Tenant improvements	20% straight line

The charity operates a policy of capitalising items costing more than £500.

Funds

Unrestricted funds may be used by the charity at its discretion to meet future capital or revenue expenditure. Designated funds are those unrestricted funds earmarked by the trustees for a specific purpose. Restricted funds are those where the donor has imposed a restriction on the use of the fund. Expenditure, which meets these criteria, is charged to the fund.

Operating leases

Rentals applicable to operating leases where substantially all of the benefits and risks of ownership remain with the lessor are charged against the Statement of Financial Activities on a straight-line-basis over the life of the lease.

Pensions

The charity operates a Defined Contributions Pension Scheme. Contributions are charged in the accounts as they become payable in accordance with the rules of the Scheme.

2. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	2020 Total Funds £	2019 Total Funds £
Donations	32,042	7,500	39,542	28,543
Appeals	9,904	-	9,904	1,231
	<hr/>	<hr/>	<hr/>	<hr/>
	41,946	7,500	49,446	29,774
	<hr/>	<hr/>	<hr/>	<hr/>

Income from donations and appeals was £49,446 (2019: £29,774) of which £41,946 (2019: £29,774) was unrestricted and £7,500 (2019: £Nil) was restricted.

EDINBURGH WOMEN'S AID LIMITED

NOTES TO THE FINANCIAL STATEMENTS

for the year ended 31 March 2020

3. Income from Charitable Activities

	Unrestricted Funds £	Restricted Funds £	2020 Total Funds £	2019 Total Funds £
<u>Grants and donations:</u>				
The City of Edinburgh Council – Children and families	-	63,959	63,959	63,959
CEC - Housing Support	-	416,709	416,709	416,709
The City of Edinburgh Council – Cedar	-	40,057	40,057	40,057
Scottish Government: CYP Fund	-	82,580	82,580	84,047
Scottish Government: Equally Safe Fund- CYP	-	48,393	48,393	49,140
Scottish Government: Equally safety Fund (EDDACS)	-	100,000	100,000	75,000
Scottish Government: Justice Fund (EDDACS)	-	147,000	147,000	147,000
Scottish Women's Aid – Employability worker	-	-	-	53,225
Foundation Scotland – Tampon Tax – Employability worker	-	10,000	10,000	-
State Street – Employability worker	-	47,009	47,009	-
Charles Hayward – Employability worker	-	20,000	20,000	-
University of Edinburgh – Employability worker	-	5,000	5,000	-
Other small grants – Employability worker	-	2,720	2,720	-
Artemis Charitable Trust - Child Advocacy	-	6,125	6,125	-
BBC Children in Need – Art therapy	-	25,163	25,163	-
ELTF	876	-	876	-
Impact Funding Partners – Workplace Equality	-	15,413	15,413	-
The Robertson Trust – Cedar	-	12,500	12,500	15,500
The RS Macdonald Charitable Trust - Cedar	-	13,967	13,967	12,000
The University of Edinburgh	280	-	280	5,600
CEC – Culture Project Fund	-	-	-	8,234
Scottish Women's Aid – training fees	-	-	-	8,200
Youth & Philanthropy Initiative	-	3,000	3,000	3,000
	<hr/>	<hr/>	<hr/>	<hr/>
	1,156	1,059,595	1,060,751	981,671
	<hr/>	<hr/>	<hr/>	<hr/>
<u>Housing Income</u>				
Housing Benefit receivable	338,938	-	338,938	328,328
Direct rent and fuel	39,844	-	39,844	35,295
	<hr/>	<hr/>	<hr/>	<hr/>
	378,782	-	378,782	363,623
	<hr/>	<hr/>	<hr/>	<hr/>
Total grants and housing income	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
	379,938	1,059,595	1,439,533	1,345,294

Income from charitable activities was £1,439,533(2019: £1,345,294) of which £379,938 (2019: £377,423) was unrestricted and £1,059,595(2019: £967,871) was restricted.

EDINBURGH WOMEN'S AID LIMITED
NOTES TO THE FINANCIAL STATEMENTS
for the year ended 31 March 2020

4. Raising funds

	2020	2019
	£	£
Support costs:		
Salary cost	22,820	4,208
Administration	925	100
	23,745	4,308
	23,745	4,308

Expenses on raising funds were £23,745 (2019: £4,308) of which £23,745 (2019: £4,308) was unrestricted and £Nil (2019: £Nil) was restricted.

**5. Charitable Activities: Women's services - Refuge & Resettlement
– Accommodation, Support, Outreach & Advice**

	2020	2019
	£	£
Salary costs	733,910	553,579
Training	11,823	12,510
Recruitment	1,959	3,915
Travel & miscellaneous workers costs	7,765	4,925
Refuge costs	190,413	168,754
Activities	19,952	24,488
Support cost:		
Admin, finance & management staff	87,979	105,716
Office property costs	81,647	79,121
Administration	19,777	30,411
Care Commission Fees	2,009	2,009
Depreciation & loss on the sale of fixed assets	1,842	4,132
Governance	17,641	11,772
	1,176,717	1,001,332
	1,176,717	1,001,332

Expenses on Women's services were £1,176,717 (2019: £1,001,332) of which £369,698 (2019: £349,897) was unrestricted and £807,019 (2019: £651,435) was restricted.

EDINBURGH WOMEN'S AID LIMITED

NOTES TO THE FINANCIAL STATEMENTS

for the year ended 31 March 2020

6. Charitable Activities: Children's Services – Activities, Support, Outreach & Advice	2020	2019
	£	£
Salary costs	198,173	312,841
Training	2,159	1,157
Recruitment	1,139	1,203
Travel & miscellaneous workers costs	2,987	3,570
Activities	19,549	16,486
Support costs:		
Admin, finance and management staff	22,909	41,945
Office property costs	20,557	24,310
Administration	5,943	8,868
Care commission fees	263	263
Depreciation & loss on the sale of fixed assets	993	2,226
Governance	5,097	3,491
	<hr/>	<hr/>
	279,769	416,360
	<hr/> <hr/>	<hr/> <hr/>

Expenses on raising funds were £279,769 (2019: £416,360) of which £28,134 (2019: £18,739) was unrestricted and £251,635 (2019: £397,621) was restricted.

7. Support costs

Cost type	Total Governance		Other Support costs	Basis of allocation
	Allocated	related		
	£	£	£	
Admin, finance and management staff	149,948	16,240	133,708	Staff time
Office Property costs	102,204	-	102,204	Staff time
Administration	14,558	-	14,558	Staff time
Audit/other professional fees	12,910	5,760	7,150	Governance
Audit bank charges	1,817	30	1,787	Governance
Board meetings/AGM	3,856	708	3,148	Governance
Depreciation	2,835	-	2,835	Usage
Care commission fee	2,272	-	2,272	Staff time
	<hr/>	<hr/>	<hr/>	
	290,400	22,738	267,662	
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	

EDINBURGH WOMEN'S AID LIMITED

NOTES TO THE FINANCIAL STATEMENTS

for the year ended 31 March 2020

8. Summary analysis of expenditure and related income for activities

This table shows the cost of the main activities and the sources of income that support those activities.

	Raising funds £	Women's Services £	Children's Services £	Total 2020 £	Total 2019 £
Costs	(23,745)	(1,176,717)	(279,769)	(1,480,231)	(1,422,000)
Donations	9,904	32,042	7,500	49,446	29,774
Grants	-	839,563	221,188	1,060,751	981,671
Housing income	-	378,782	-	378,782	363,623
Investment income	2,321	-	-	2,321	1,688
	<u>(11,520)</u>	<u>73,670</u>	<u>(51,081)</u>	<u>11,069</u>	<u>(45,244)</u>

9. Net Expenditure /Income for the Year

This is stated after charging:

	2020 £	2019 £
Depreciation	2,835	6,358
Auditor's remuneration – audit fee	5,760	5,560
Operating lease		
Premise	150,903	144,165
Office equipment	17,833	20,263
	<u>177,331</u>	<u>176,346</u>

EDINBURGH WOMEN'S AID LIMITED

NOTES TO THE FINANCIAL STATEMENTS

for the year ended 31 March 2020

10. Staff numbers and costs

	2020	2019
	£	£
Wages & salaries	946,306	940,768
National Insurance contributions	72,415	70,743
Pension costs	24,783	15,795
Redundancy payments	38,527	-
	1,082,031	1,027,306
	1,082,031	1,027,306

The policy for redundancy follows the statutory redundancy provisions.

The number of persons employed by the charity during the year was as follows:

	Head count		Full time equivalent	
	2020	2019	2020	2019
	No.	No.	No.	No.
Project Manager	1	1	1	1
Support workers	40	45	31	32
Maintenance worker	1	1	1	1
Finance & administration	6	6	6	5
	48	53	39	39
	48	53	39	39

The charity considers its key management personnel comprise the Chief Executive and the four team leaders. The total employment benefits of the key management personal was £187,617 (2019: £189,241). No employee had emoluments of more than £60,000 during either the current or previous year.

11. Transactions with trustees

No Trustees received remuneration. No Trustees were reimbursed travel expenses in relation to attendance at Board Meetings in the current or previous year.

During the year the company paid for indemnity insurance, which protects the charity from loss arising from neglect or default of its Trustees, employees or other officers and also protects the Trustees from loss arising as a result of their neglect or default. The cost of the Trustee's indemnity insurance is part of the annual insurance premium and a split of the cost is not available.

EDINBURGH WOMEN'S AID LIMITED

NOTES TO THE FINANCIAL STATEMENTS

for the year ended 31 March 2020

12. Tangible Fixed Assets

	Office Equipment £	Refuge Equipment £	Fixtures & Fittings £	Tenant Improve- ments £	Vehicles £	Total £
Cost						
At 1 April 2019	39,811	60,480	6,891	25,428	19,020	151,630
Additions	2,000	11,274	-	-	-	13,274
Disposals	-	-	-	-	-	-
At 31 March 2020	41,811	71,754	6,891	25,428	19,020	164,904
Depreciation						
At 31 March 2019	33,031	-	6,778	25,325	19,020	84,154
Charge for the Year	2,619	-	113	103	-	2,835
Disposals	-	-	-	-	-	-
At 31 March 2020	35,650	-	6,891	25,428	19,020	86,989
Net book value						
At 31 March 2020	6,161	71,754	-	-	-	77,915
At 31 March 2019	6,780	60,480	113	103	-	67,476

A standard refuge kit for each refuge is capitalised and not depreciated. Replacement refuge equipment purchased in the year is written off through the SOFA.

EDINBURGH WOMEN'S AID LIMITED
NOTES TO THE FINANCIAL STATEMENTS
for the year ended 31 March 2020

13. Debtors

	2020	2019
	£	£
Grants receivable	36,974	19,099
Prepayments and accrued income	28,614	42,932
Other debtors	-	175
	65,588	62,206
	65,588	62,206

14. Creditors : amounts falling due within one year

	2020	2019
	£	£
Trade creditors	31,597	31,914
Accruals and other creditors	13,806	16,828
Social Security and other taxes	17,612	18,827
Pension	-	3,449
	63,015	71,018
	63,015	71,018

15. Operating lease commitments

At 31 March 2020 the charity had total commitments under non-cancellable operating leases, payable as follows:-

	2020	2020	2019	2019
	Land & buildings	Other	Land & buildings	Other
	£	£	£	£
Expiring:				
Within one year	161,011	3,713	151,294	17,84
Within one to five years	814	10,080	-	2,751
	161,825	13,793	151,294	20,591
	161,825	13,793	151,294	20,591

EDINBURGH WOMEN'S AID LIMITED

NOTES TO THE FINANCIAL STATEMENTS

for the year ended 31 March 2020

16. Unrestricted funds

	Balance 31.03.19 £	Income £	Expenditure £	Transfers £	Balance 31.03.20 £
General	584,518	424,205	(421,577)	(31,993)	555,153
<u>Designated funds:</u>					
Building and capital asset reserves					
Refuge equipment	60,480	-	-	11,274	71,754
Vehicle replacement	30,000	-	-	-	30,000
Property repairs	10,000	-	-	-	10,000
Fiona McLean Innovation Fund	24,434	-	-	-	24,434
Kathleen Dyson Fund	61,776	-	-	-	61,776
	<u>771,208</u>	<u>424,205</u>	<u>(421,577)</u>	<u>(20,719)</u>	<u>753,117</u>

The purposes of the above funds were as follows:-

Building and Capital Assets reserve: this reserve is intended to provide a ready source of funds for repair of Edinburgh Women's Aid's premises, including furniture, fixtures, automobiles and equipment necessary for the effective operation of the organisation, including the refuge kits.

Fiona McLean Innovation Fund: this fund was originally created by an amount bequeathed from the estate of an ex-volunteer/staff member to be used to fund specific 'one-off' project as agreed by board and staff. During a previous year it was agreed to add to this fund and to use the funds to meet specific targets of opportunity or need that further the mission of Edinburgh Women's Aid, which may or may not have specific expectation of incremental or long-term increased income. This reserve is also intended as a source of funds for additional staff development/training research, or investment in infrastructure that will build long term capacity.

Kathleen Dyson Fund: this fund was created in the year by an amount bequeathed from the estate of Kathleen Dyson is intended to be used similarly to the Fiona McLean Innovation Fund in order to meet special targets of opportunity or need that further the mission of Edinburgh Women's Aid.

EDINBURGH WOMEN'S AID LIMITED

NOTES TO THE FINANCIAL STATEMENTS

for the year ended 31 March 2020

Unrestricted funds (continued)

	Balance	Income	Expenditure	Transfers	Balance
	31.03.18	£	£	£	31.03.19
	£	£	£	£	£
General	600,801	408,885	(372,944)	(52,224)	584,518
<u>Designated funds:</u>					
Building and capital asset reserves					
Refuge equipment	60,480	-	-	-	60,480
Vehicle replacement	30,000	-	-	-	30,000
Property repairs	10,000	-	-	-	10,000
Fiona McLean Innovation Fund	24,434	-	-	-	24,434
Kathleen Dyson Fund	61,776	-	-	-	61,776
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	787,491	408,885	(372,944)	(52,224)	771,208
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

17. Restricted funds

	Balance	Income	Expenditure	Transfers	Balance
	31.03.19	£	£	£	31.03.20
	£	£	£	£	£
Housing Support	5,658	416,709	(422,367)	-	-
CEC Children & Families	-	63,959	(64,152)	193	-
SG: CYP Fund	9,510	82,580	(84,051)	-	8,039
SG: Equally Safe Fund- CYP	8,820	48,393	(40,532)	-	16,681
SG - EDDACS	-	247,000	(243,989)	(3,011)	-
Cedar project	18,872	66,524	(75,287)	-	10,109
Youth & Philanthropy Initiative	4,415	3,000	(29)	-	7,386
Youth & Philanthropy Initiative - toys	3,000	-	-	-	3,000
Child Advocacy	-	13,625	(28,115)	24,709	10,219
Employability Worker	9,205	84,729	(68,432)	-	25,502
Arts Therapy	-	25,163	(19,809)	(1,172)	4,182
Workplace Equality Fund	-	15,413	(11,891)	-	3,522
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	59,480	1,067,095	(1,058,654)	20,719	88,640
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

EDINBURGH WOMEN'S AID LIMITED

NOTES TO THE FINANCIAL STATEMENTS

for the year ended 31 March 2020

17. Restricted funds (cont)

The purposes of the above funds were as follows:-

Housing Support: funding to support women maintain their own tenancies and provide support services to women in shared refuge accommodation.

CEC Children & Families: funding to provide services for children and young people in refuge.

Scottish Government CYP Fund: funding for the Children's Outreach service.

Scottish Government Equally Safe Fund- CYP Fund: funding to employ an Outreach Worker to develop and support 'drop in' services in various areas of Edinburgh.

Scottish Government Resilience and infrastructure: funding provided via Scottish Women's Aid to allow the charity to invest in its infrastructure. The transfer from this fund represents a contribution towards the publication for leaflets and publicity.

Scottish Government EDDACS: funding to support Independent Domestic Abuse Advisor capacity to support the work of the Domestic Abuse Court.

Cedar Project: funding received from CEC, The Robertson Trust and RS Macdonald Trust to fund a project to run a recovery programme for children who have experienced domestic abuse.

Youth & Philanthropy Initiative: a project working with children and to provide replacement toys and equipment for the children's services.

Child Advocacy: funding received to support the children of parents or carers who are involved in the court services. This was previously funded by Esmee Fairburn.

Arts Therapy: funding received from BBC Children in Need to support the children and young people affected by domestic abuse.

Workplace Equality: funding received to support the Works4women Employer engagement project.

Employability Worker: our Employability Project provides group work sessions and 1:1 support for women to enable them to access employment and learning opportunities that have been inhibited as a result of domestic abuse.

Scottish Social Services Council: Funding received as a contribution to the costs associated with meeting the qualification criteria set by the Scottish Social Services Council for registration.

EDINBURGH WOMEN'S AID LIMITED
NOTES TO THE FINANCIAL STATEMENTS
for the year ended 31 March 2020

17. Restricted funds (cont)

	Balance				Balance
	31.03.18	Income	Expenditure	Transfers	31.03.19
	£	£	£	£	£
Housing Support – Support & Advocacy	2,226	200,877	(197,445)	-	5,658
Housing Support – Refuge Shared	-	46,378	(46,378)	-	-
Housing Support – 24 hour refuge	-	169,454	(169,454)	-	-
CEC Children & Families	-	63,959	(63,959)	-	-
SG: CYP Fund	7,160	84,047	(81,697)	-	9,510
SG: Equally Safe Fund- CYP Fund	6,422	49,140	(46,742)	-	8,820
SG: Resilience & infrastructure	4,440	-	(1,150)	(3,290)	-
SG - EDDACS	-	222,000	(272,770)	50,770	-
Cedar project	15,354	67,557	(64,039)	-	18,872
Youth & Philanthropy Initiative	1,996	3,000	(581)	-	4,415
Youth & Philanthropy Initiative - toys	3,000	-	-	-	3,000
Child Advocacy	32,832	-	(37,576)	4,744	-
Employability Worker	7,811	53,225	(51,831)	-	9,205
Scottish Social Services Council	7,200	-	(7,200)	-	-
CEC: Culture Project Fund	-	8,234	(8,234)	-	-
	<u>88,441</u>	<u>967,871</u>	<u>(1,049,056)</u>	<u>52,224</u>	<u>59,480</u>

18. Taxation

The charitable company is exempt from corporation tax on its charitable activities.

19. Company limited by guarantee

The members have agreed to contribute £1 each in the event of the company being wound up.

EDINBURGH WOMEN'S AID LIMITED

NOTES TO THE FINANCIAL STATEMENTS

for the year ended 31 March 2020

20. Analysis of net assets between funds

	General Funds £	Designated Funds £	Restricted Funds £	Total Funds £
Tangible fixed assets	6,161	71,754	-	77,915
Current assets	612,007	126,210	88,640	826,857
Current liabilities	(63,015)	-	-	(63,015)
	<hr/>	<hr/>	<hr/>	<hr/>
Net assets at 31 March 2020	555,153	197,964	88,640	841,757
	<hr/>	<hr/>	<hr/>	<hr/>
	General Funds £	Designated Funds £	Restricted Funds £	Total Funds £
Tangible fixed assets	6,996	60,480	-	67,476
Current assets	648,540	126,210	59,480	834,230
Current liabilities	(71,018)	-	-	(71,018)
	<hr/>	<hr/>	<hr/>	<hr/>
Net assets at 31 March 2019	584,518	186,690	59,480	830,688
	<hr/>	<hr/>	<hr/>	<hr/>

21. Pension and Other Post-Retirement Benefit Commitments

Edinburgh Women's Aid participates in a defined contribution pension scheme run by the Pensions Trust. The charity's contribution to this scheme is 2% of participants' salaries, which is charged to the Statement of Financial Activities in the year to which the payments relate. This scheme is open to all qualifying employees.

Defined contribution	2020 £	2019 £
Contributions payable by the company for the year	24,783	15,795
	<hr/>	<hr/>

22. Related party transactions

No one individual had control of the charity during the year.

There were no related party transactions during the year as required to be disclosed by Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).